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March 11, 2004

MAIL STOP PATENT APPLICATION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Re:

Application of Moyo SUGITA

IMAGE PROCESSING APPARATUS AND IMAGE PROCESSING METHOD

Assignee: FUJI PHOTO FILM CO., LTD.

Our Ref. Q80308

Dear Sir:

Attached hereto is the application identified above comprising twenty-three (23) sheets of the specification, including the claims and abstract, nine (9) sheet(s) of drawings, a copy of the executed Assignment and PTO 1595 form, and a copy of the executed Declaration and Power of Attorney. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims Independent claims Base Fee	6 - 20 2 - 3	=	_ x _ x	\$18.00 \$86.00	= \$.00 = \$.00 \$770.00
TOTAL FILING FEE Recordation of Assignm TOTAL FEE			,	\$770.00 \$40.00 \$810.00	

Checks for the statutory filing fee of \$770.00 and Assignment recordation fee of \$40.00 are attached. The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account. A duplicate copy of this transmittal letter is attached.

Priority is claimed from:

Country

Application No

Filing Date

Japan

2003-076945

March 20, 2003

The priority document is enclosed herewith.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

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WASHINGTON OFFICE

23373

CUSTOMER NUMBER

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Registration No. 25,426